



**B. N. M. & CO.**  
**Chartered Accountant**

Pipra Complex, Kamibagh, B. Deoghar (Jharkhand) 814112  
Mobile : +91 9431157980, email : bnmishrac@rediffmail.com

**Independent Auditor's Report**

We have audited the annexed Consolidated Balance Sheet Tokipur Primary Teachers Training Institute and Tokipur B.Ed College (Managed by : Gramhit Sanstha) , Vill- Tokipur, P.O.- Sukhjora, Distt.- Dumka (JHARKHAND). as at March 31, 2020 and the Statement of Income & Expenditure and Receipt & Payment Account for the year ended on that date annexed thereto. These Financial statements are the responsibility of the organization management. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An Audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Further to our comments we state that:

- (a) We have obtained all the information and explanations, which to that the best of our knowledge and belief were necessary for the purpose of our audit;
- (b) In our opinion books of accounts as required by the law have been kept by the organization so far as it appears from the examination of such books;
- (c) The balance Sheet, Income & Expenditure Account and the Receipt & Payment Account, dealt with by this report, are in agreement with the said books of accounts;
- (d) Accrued Interest on FDR has not been provided in the books.
- (e) In our opinion and to the best of our information and according to the explanations given to us and subject to above the said accounts give a true and fair view.
  - i) in the case of the Balance Sheet, of the state of affairs of the Institution as at March 31, 2020;
  - ii) in the case of the Income & Expenditure Account, of the Surplus for the year ended on that date; and
  - iii) in the case of the Receipt & Payment account for the year ended on that date.

Place : DEOGHAR

Date : 30/11/2020

For, B. N. M. & CO.  
Chartered Accountants

(B. N. MISHRA)  
Proprietor  
M. No. : 060225  
F. No. : 012025C

UDIN : 20060225 AAAAEO 8801



**TOKIPUR PRIMARY TEACHER'S TRAINING INSTITUTE**  
**TOKIPUR B.Ed COLLEGE**  
**MANAGED BY :- GRAMHIT SANSTHSA**  
**VILLAGE - TOKIPUR, PO - SUKHJORA, TAHSIL - RANESHWAR, DISTT. - DUMKA (JHARKHAND)**  
**CONSOLIDATED BALANCE SHEET FOR THE YEAR ENDED ON 31ST MARCH, 2020**

<b>FUNDS &amp; LIABILITIES</b>	<b>A M O U N T</b>	<b>ASSETS &amp; POPERTIES</b>	<b>A M O U N T</b>
<b><u>GENERAL FUND</u></b>		<b><u>FIXED ASSETS</u></b>	
Balance b/f	12,886,956.67	(As per Schedule 'A' Annexed)	10,664,554.00
Add: Income PTTI	39,618.59		
ADD Income B.Ed	49,434.97		
	<u>12,976,010.23</u>		
		<b><u>INVESTMENT</u></b>	
		FDR With SBI	800,000.00
		Add: FDR For the Yr	<u>1,200,000.00</u>
			2,000,000.00
<b><u>CURRENT LIABILITIES &amp; PROVISION</u></b>		Accrued Interest	900,357.00
Unpaid Audit Fee	20,000.00	ADD: Intt This Year	<u>177,788.00</u>
Advance Receipt (2020-21)	4,084,500.00		1,078,145.00
		TDS9A.Y2017-18)	8,288.00
		TDS AY (2018-19)	17,383.00
		TDS AY (2019-20)	18,514.00
		TDS AY (2020-21)	19,756.00
		Security Deposit With JBVNL	114,270.00
		<b><u>CASH &amp; BANK BALANCE</u></b>	
		Cash in hand(As certified)	1,128,945.50
		CBI Sb A/c-3502341597	19,177.21
		CBI 3531291696	37,724.00
		SBI CA-37582901917	1957078.22
		SBI C/a-31448279120	<u>16,675.30</u>
			3,159,600.23
<b>Total Rs.</b>	<b><u>17,080,510.23</u></b>	<b>Total Rs.</b>	<b><u>17,080,510.23</u></b>

Singed in terms of our report even date attached herewith.

For B. N. M. & CO.  
Chartered Accountants

Place - Deoghar

Date - 30th November,2020

(B.N.Mishra)

Proprietor

M. No. : 060225



UDIN: 20060225AAAAEO8801



**TOKIPUR PRIMARY TEACHER'S TRAINING INSTITUTE**

**TOKIPUR B.Ed COLLEGE**

**MANAGED BY :- GRAMHIT SANSTHSA**

**VILLAGE - TOKIPUR, PO - SUKHJORA, TAHSIL - RANESHWAR, DISTT. - DUMKA (JHARKHAND)**

**CONSOLIDATED INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020**

<b>EXPENDITURE</b>	<b>AMOUNT</b>	<b>INCOME</b>	<b>AMOUNT</b>
To Honorarium	197,119.00	By Fee Received	
" Advertisement Expences	59,250.00	" Admission Fee	1,166,700.00
" Printing & Stationery	239,845.00	" Development Fee	536,900.00
" Co- Curricular Activities	133,717.00	" Library Fee	354,450.00
" Books & Periodicals	150,746.00	" Tution Fee	6,346,600.00
" Interview & Exam Expences	80,500.00	" Misc Fee	425,895.00
" Office Expences	150,885.00	" Form Fee	196,000.00
" Uniform Expences	121,371.00	<b><u>Interest Income</u></b>	
" Bank Charges	10,557.25	" FDR Interest	197,544.00
" Insurance Charge	16,883.00	" Sb interest	3153.62
" NCTE Expences	155,171.00		
" Electricity Expence	137,667.95		
" Power & Fuel	43,623.00		
" Repaire & Mentainance	200,884.00		
" Registration Fee	445,550.00		
" Salary to Teaching Staff	2,745,698.00		
" Salary To Non Teaching Staff	1,999,942.00		
" Bonus to Staff	220,450.00		
" Sports Activity	83,230.00		
" Travelling Expences	160,700.00		
" Audit Fee	20,000.00		
" Staff & welfare	358,347.00		
" Accounting Exps	30,000.00		
" Legal Fee	50,000.00		
" Telephone & Mobile	49,247.00		
" Depreciation	1,276,805.86		
" Excess of Income Over Expenditure	89,053.56		
<b>Total Rs.</b>	<b>9,227,242.62</b>	<b>Total Rs.</b>	<b>9,227,242.62</b>

Singed in terms of our report even date attached herewith.

**For B. N. M. & CO.**

**Chartered Accountants**

Place - Deoghar

Date - 30th November, 2020

  
(B.N.Mishra)  
Proprietor  
M. No. : 060225



**UDIN: 20060225AAAAE08801**

**TOKIPUR PRIMARY TEACHER'S TRAINING INSTITUTE**  
**TOKIPUR B.Ed COLLEGE**  
**MANAGED BY :- GRAMHIT SANSTHSA**  
**VILLAGE - TOKIPUR, PO - SUKHJORA, TAHSIL - RANESHWAR, DISTT. - DUMKA (JHARKHAND)**  
**CONSOLIDATED RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD ENDED 31ST MARCH, 2020**

R E C E I P T S	AMOUNT	P A Y M E N T S	AMOUNT
By <b>Opening Cash &amp; Bank Balance</b>		To Honorarium	197,119.00
" Cash in hand ( As certi 1,795,536.50		" Advertisement Expences	59,250.00
" CBI SB 1597 16,023.59		" Printing & Stationery	239,845.00
" SBI CA-01917 569,016.25		" Co- Curricular Activities	133,717.00
CBI CA 936 37,724.00		" Books & Periodicals	150,746.00
SBI CA 9120 91,691.47	2,509,991.81	" Interview & Exam Expences	80,500.00
		" Office Expenses	150,885.00
		" Uniform Expenses	121,371.00
		" Bank Charges	10,557.25
		" Insurance Charge	16,883.00
" <b>Fee Received</b>		" NCTE Expenses	155,171.00
" Admission Fee 1,166,700.00		" Electricity Expence	137,667.95
" Development Fee 536,900.00		" Power & Fuel	43,623.00
" Library Fee 354,450.00		" Repaire & Mentainance	200,884.00
" Tution Fee 6,346,600.00		" Registration Fee	445,550.00
" Misc Fee 425,895.00		" Salary to Teaching Staff	2,745,698.00
" Form Fee 196,000.00		" Salary To Non Teaching Staff	1,999,942.00
" N.K modi 600,000.00		" Bonus to Staff	220,450.00
" Work In Progress 428,600.00		" Sports Activity	83,230.00
" Sb Interest 3,153.62		" Travelling Expenses	160,700.00
		" Audit Fee	20,000.00
		" Staff & welfare	358,347.00
		" Accounting Exps	30,000.00
		" Legal Fee	50,000.00
		" Telephone & Mobile	49,247.00
		" Security Deposit JBVNL	114,270.00
		" Fixed Assets	708,537.00
		<b>Decrease in Current Liability</b>	
		" Advance Receipt 19-20	724,500.00
		<b>Closing Cash &amp; Bank Balance</b>	
		" Cash in hand ( As certifi 1,128,945.50	
		" SBI C/A-0917 1,957,078.22	
		" CBI SB 1597 19,177.21	
		" CBI CA 936 37,724.00	
		" SBI CA 9120 16,675.30	3,159,600.23
<b>Total Rs. 12,568,290.43</b>		<b>Total Rs. 12,568,290.43</b>	

Singed in terms of our report even date attached herewith.

For B. N. M. & CO.  
Chartered Accountants

Place - Deoghar

Date - 30th November, 2020.

(B.N.Mishra)  
Prop.

UDIN: 20060225AAAAE08801





**TOKIPUR PRIMARY TEACHER'S TRAINING INSTITUTE**

**TOKIPUR B.Ed COLLEGE**

**MANAGED BY :- GRAMHIT SANSTHSA**

**VILLAGE - TOKIPUR, PO - SUKHJORA, TAHSIL - RANESHWAR, DISTT. - DUMKA (JHARKHAND)**

**SCHEDULE OF FIXED ASSETS 31ST MARCH, 2020**

S.N.	Particulars	Opening Balance As on 01.04.2019	Addition during the year	Total	Rate of Dep.	Depreciation written off	Closing Balance as on 31.03.2020
1	Land	80,753.00		80,753.00	-		80,753.00
2	Building (College)	9,327,157.70		9,327,157.70	10%	932,715.70	8,394,442.00
3	Furniture & Fixtures	845,824.72	397,337.00	1,243,161.72	10%	110,265.72	1,132,896.00
4	Generator Set	20,746.78	251,200.00	271,946.78	15%	40,791.78	231,155.00
5	Electrical Installation	200,469.14		200,469.14	15%	30,070.14	170,399.00
6	Computer	140,130.54	30,000.00	170,130.54	40%	68,052.54	102,078.00
7	Library Books	241,238.48	-	241,238.48	15%	36,185.48	205,053.00
8	Musical instrument	42,366.62		42,366.62	15%	6,354.62	36,012.00
9	Printer	38,928.00	30,000.00	68,928.00	15%	8,089.00	60,839.00
10	Lab. Equipment	55,374.38	-	55,374.38	15%	8,306.38	47,068.00
11	Inverter & Battery	63,471.50	-	63,471.50	15%	9,520.50	53,951.00
12	CC TV Camera	176,362.00	-	176,362.00	15%	26,454.00	149,908.00
	<b>Total Rs.</b>	<b>11,232,822.86</b>	<b>708,537.00</b>	<b>11,764,997.86</b>		<b>1,276,805.86</b>	<b>10,664,554.00</b>



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**BALANCE SHEET FOR THE YEAR ENDED ON 31ST MARCH, 2020**

FUNDS & LIABILITIES	A M O U N T	ASSETS & POPERTIES	A M O U N T
<b>GENERAL FUND</b>		<b>FIXED ASSETS</b>	
Balance b/f	12,299,066.42	(As per Schedule 'A' Annexed)	10,664,554.00
Add: Income	39,618.59		
	<u>12,338,685.01</u>		
		<b>INVESTMENT</b>	
		FDR With SBI	800,000.00
		Add: FDR For the Yr	1,200,000.00
		Accrued Interest	900,357.00
		ADD: Intt This Year	177,788.00
			<u>1,078,145.00</u>
<b>CURRENT LIABILITIES &amp; PROVISION</b>			
Unpaid Audit Fee	10,000.00	Tokipur Bed College	296134.00
Advance Receipt (2020-21)	2,579,500.00	Security Deposit With JBVNL	114,270.00
		TDS9A.Y2017-18)	8,288.00
		TDS AY (2018-19)	17,383.00
		TDS AY (2019-20)	18,514.00
		TDS AY (2020-21)	19,756.00
		<b>CASH &amp; BANK BALANCE</b>	
		Cash in hand(As certified)	637,564.50
		CBI SB 3502341597	19,177.21
		CBI CA 3531291696	37,724.00
		SBI CA 31448279120	16,675.30
			<u>711,141.01</u>
<b>Total Rs.</b>	<b><u>14,928,185.01</u></b>	<b>Total Rs.</b>	<b><u>14,928,185.01</u></b>

Singed in terms of our report even date attached herewith.

For B. N. M. & CO.  
Chartered Accountants

*(Signature)*

(B.N.Mishra)  
Proprietor  
M. No. : 060225



UDIN: 20060225AAAAE08801

Place - Deoghar

Date - 30th November, 2020

**TOKIPUR PRIMARY TEACHER'S TRAINING INSTITUTE**  
**MANAGED BY :- GRAMHIT SANSTHSA**  
**VILLAGE - TOKIPUR, PO - SUKHJORA, TAHSIL - RANESHWAR, DISTT. - DUMKA (JHARKHAND)**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To Honorarium	87,119.00	By Fee Received	
" Advertisement Expences	47,250.00	" Admission Fee	891,700.00
" Printing & Stationery	93,345.00	" Development Fee	177,400.00
" Co- Curricular Activities	76,775.00	" Library Fee	163,500.00
" Books & Periodicals	91,200.00	" Tution Fee	3,391,200.00
" Interview & Exam Expences	80,500.00	" Misc Fee	208,900.00
" Office Expenses	55,635.00	" Form Fee	117,000.00
" Uniform Expences	54,820.00		
" Bank Charges	5,916.22	" FDR Interest	197,544.00
" Insurance Charge	16,883.00	" Sb Interest	3,153.62
" NCTE Expenses	155,171.00		
" Electricity Expence	82,774.95		
" Power & Fuel	43,623.00		
" Repaire & Mentainance	78,379.00		
" Salary to Teaching Staff	1,545,198.00		
" Salary To Non Teaching Staff	824,335.00		
" Sports Activity	52,060.00		
" Travelling Expenses	48,000.00		
" Audit Fee	10,000.00		
" Staff Welfare Expences	358,347.00		
" Telephone & Mobile	26,642.00		
" Depriciation	1,276,805.86		
" Excess of Income Over Expenditure	39,618.59		
<b>Total Rs.</b>	<b><u>5,150,397.62</u></b>	<b>Total Rs.</b>	<b><u>5,150,397.62</u></b>

Singed in terms of our report even date attached herewith.

Place - Deoghar

Date - 30th November, 2020

For B. N. M. & CO.  
Chartered Accountants



(B.N.Mishra)  
Proprietor  
M. No -060225



UDIN: 20060225AAAAE08801



**TOKIPUR PRIMARY TEACHER'S TRAINING INSTITUTE**  
**MANAGED BY :- GRAMHIT SANSTHSA**  
**VILLAGE - TOKIPUR, PO - SUKHJORA, TAHSIL - RANESHWAR, DISTT. - DUMKA (JHARKHAND)**  
**RECEIPTS & PAYMENT ACCOUNT FOR THE PERIOD ENDED 31ST MARCH, 2020**

R E C E I P T S		A M O U N T	P A Y M E N T S		A M O U N T
By	<b>Opening Cash &amp; Bank Balance</b>		To	Honorarium	87,119.00
"	Cash in hand ( As certi	864,118.50	"	Advertisement Expences	47,250.00
"	CBI SB 3502341597	16,023.59	"	Printing & Stationery	93,345.00
"	CBI CA 3531291696	37,724.00	"	Co- Curricular Activities	76,775.00
"	SBI CA 31448279120	91,691.47	"	Books & Periodicals	91,200.00
		1,009,557.56	"	Interview & Exam Expences	80,500.00
			"	Office Expenses	55,635.00
			"	Uniform Expenses	54,820.00
	<b>Fee Received</b>		"	Bank Charges	5,916.22
"	Admission Fee	891,700.00	"	Insurance Charge	16,883.00
"	Development Fee	177,400.00	"	NCTE Expenses	155,171.00
"	Library Fee	163,500.00	"	Electricity Expence	82,774.95
"	Tution Fee	3,391,200.00	"	Power & Fuel	43,623.00
"	Misc Fee	208,900.00	"	Repaire & Mentainance	78,379.00
"	Form Fee	117,000.00	"	Salary to Teaching Staff	1,545,198.00
"	N K Modi	600,000.00	"	Salary To Non Teaching Staff	824,335.00
"	Sb Interest	3,153.62	"	Sports Activity	52,060.00
			"	Travelling Expenses	48,000.00
			"	Audit Fee	10,000.00
			"	Staff Welfare Expences	358,347.00
			"	Decrease in Advance Receipt	25,500.00
			"	Telephone & Mobile	26,642.00
			"	Tokipur Bed College	1,168,990.00
			"	Security Deposit JBVNL	114,270.00
			"	Fixed Assets	708,537.00
				<b>Closing Cash &amp; Bank Balance</b>	
			"	Cash in hand ( As certifi	637,564.50
			"	CBI SB 3502341597	19,177.21
			"	CBI CA 3531291696	37,724.00
			"	SBI CA 31448279120	16,675.30
					711,141.01
<b>Total Rs.</b>		<b>6,562,411.18</b>	<b>Total Rs.</b>		<b>6,562,411.18</b>

Singed in terms of our report even date attached herewith.

Place - Deoghar

Date - 30th November,2020

For B. N. M. & CO.  
Chartered Accountants

(B.N.Mishra)  
Proprietor  
M. No. -060225

UDIN: 20060225AAAE08801





**TOKIPUR B.Ed COLLEGE**  
**MANAGED BY :- GRAMHIT SANSTHSA**  
**VILLAGE - TOKIPUR, PO - SUKHJORA, TAHSIL - RANESHWAR, DISTT. - DUMKA (JHARKHAND)**  
**BALANCE SHEET FOR THE YEAR ENDED ON 31ST MARCH, 2020**

<b>FUNDS &amp; LIABILITIES</b>	<b>A M O U N T</b>	<b>ASSETS &amp; POPERTIES</b>	<b>A M O U N T</b>
<b><u>GENERAL FUND</u></b>		<b><u>FIXED ASSETS</u></b>	
Balance b/f	587,890.25		
Add: Income	49,434.97		
	<u>637,325.22</u>		
<b><u>CURRENT LIABILITIES &amp; PROVISION</u></b>		<b><u>CASH &amp; BANK BALANCE</u></b>	
Unpaid Audit Fee	10,000.00	Cash in hand ( As certified)	491,381.00
Advance Receipt (2019-20)	1,505,000.00	SBI CA 37582901917	<u>1,957,078.22</u>
PTTI College	296,134.00		2,448,459.22
<b>Total Rs.</b>	<b><u>2,448,459.22</u></b>	<b>Total Rs.</b>	<b><u>2,448,459.22</u></b>

Singed in terms of our report even date attached herewith.

Place - Deoghar

Date:- 30th November'2020

For B. N. M. & CO.  
Chartered Accountants



(B.N.Mishra)  
Proprietor

UDIN: 20060225AAAAE08801



**TOKIPUR B.Ed COLLEGE**  
**MANAGED BY :- GRAMHIT SANSTHSA**  
**VILLAGE - TOKIPUR, PO - SUKHJORA, TAHSIL - RANESHWAR, DISTT. - DUMKA (JHARKHAND)**  
**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2020**

EXPENDITURE	AMOUNT	INCOME	AMOUNT
To <b>Direct Expenses</b>		By <b>Fee Received</b>	
" Printing & Stationery	146,500.00	" Admission Fee	275,000.00
" Telephone & Mobile	22,605.00	" Development Charges	359,500.00
" Staff Uniform	66,551.00	" Library Fee	190,950.00
" Bank Charges	4,641.03	" Misc Fee	216,995.00
" Bonus to Staff	220,450.00	" Tution Fee	2,955,400.00
" Repaire & Mentainance	122,505.00	" Form Fee	79,000.00
" Salary to Teaching Staff	1,200,500.00		
" Salary To Non Teaching Staff	1,175,607.00		
" Travelling Expenses	112,700.00		
" Audit Fee	10,000.00		
" Accounting Exps	30,000.00		
" Books & Periodicals	59,546.00		
" Co-Curricular Activity	56,942.00		
" Electricity Exps	54,893.00		
" Honorerium	110,000.00		
" Legal fee	50,000.00		
" Office Expenses	95,250.00		
" Advertisement Exps	12,000.00		
" Registration Fee Expenses	445,550.00		
" Sports Activity	31,170.00		
" Excess of Income			
" Over Expenditure			
(Transferred to geneal fund A/c)	49,434.97		
<b>Total Rs.</b>	<b>4,076,845.00</b>	<b>Total Rs.</b>	<b>4,076,845.00</b>

Singed in terms of our report even date attached herewith.

Place - Deoghar

Date:- 30th November'2020

For B. N. M. & CO.  
Chartered Accountants



(B. N. Mishra)  
Proprietor  
M. No. -060225



UDIN: 20060225AAAAEO 8801



<b><u>Closing Cash &amp; Bank Balance</u></b>		
"	Cash in hand ( As certif	491,381.00
"	SBI CA 37582901917	<u>1,957,078.22</u>
		2,448,459.22
<b>Total Rs.</b>	<b><u>7,174,869.25</u></b>	<b>Total Rs. <u>7,174,869.25</u></b>

<http://www.fishbase.org>. To request a copy of this report or other documents, please contact:

Chartered Accountants  
*[Signature]*

Date:- 30th November'2020



UDIN: 2060225AAAAE0880